



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: South Carolina - This does not address any local taxes that may be due and collected by a County.

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
 Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

| Tax Exemption Offerings (Please check all that apply) | | Additional Information (Description, pertinent statutes, regulations, etc.) |
|--|---|--|
| Sales Tax | <input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs) | SC Code § 12-36-2120 (2) |
| | <input type="checkbox"/> Individually Billed Accounts (IBAs) | |
| Lodging Tax N/A | <input type="checkbox"/> Centrally Billed Accounts (CBAs) | |
| | <input type="checkbox"/> Individually Billed Accounts (IBAs) | |
| Hotel Occupancy Tax N/A | <input type="checkbox"/> Centrally Billed Accounts (CBAs) | |
| | <input type="checkbox"/> Individually Billed Accounts (IBAs) | |
| Public Accommodation Tax * | <input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs) | SC Code § 12-36-920 and 12-36-2120(2) |
| | <input type="checkbox"/> Individually Billed Accounts (IBAs) | |
| Tourism Tax N/A | <input type="checkbox"/> Centrally Billed Accounts (CBAs) | |
| | <input type="checkbox"/> Individually Billed Accounts (IBAs) | |
| Fleet Tax (Motor Fuel Tax) | <input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel | SC Code § 12-28-710 (A) (6) SC Code § 12-28-740 (1) and (3) |
| | <input checked="" type="checkbox"/> Maintenance | SC Code § 12-36-2120 (2) |
| Other Tax | <input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA | |

* SC Sales tax on accommodations. See also SC Revenue Ruling 04-1 on the Department's website at www.sctax.org

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

| Tax Exempt Documentation | | Website Address or Hyperlink: |
|--------------------------|-----|-------------------------------|
| 1 | N/A | |
| 2 | | |
| 3 | | |

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

| Tax Recovery Procedures: |
|--------------------------|
| SC Code § 12-60-470 (C) |

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

| | |
|--------------------------|---------------------|
| Last Name, First Name: | McCormack, John |
| Name of Agency: | SC Dept. of Revenue |
| Office Address (Line 1): | 301 Gervais St. |
| Office Address (Line 2): | |
| City, State Zip: | Columbia, SC 29214 |
| Phone Number: | 803-898-5138 |
| Fax Number: | 803-898-5446 |
| Email Address: | mccormj@sctax.org |

Thank you for your assistance in this important matter!